



**California Board of Accountancy**  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833

*phone:* (916) 263-3680    *fax:* (916) 263-3675    *web:* [www.cba.ca.gov](http://www.cba.ca.gov)



## **OFFICIAL NOTICE AND MEETING AGENDA OF THE CALIFORNIA BOARD OF ACCOUNTANCY**

**Committee on Professional Conduct Meeting**  
**Thursday, September 23, 2021, beginning at 9:00 a.m.**

**Enforcement Program Oversight Committee Meeting**  
**Thursday, September 23, 2021, beginning at 10:00 a.m.**

**California Board of Accountancy Meeting – Public Session**  
**Thursday, September 23, 2021, beginning at 10:45 a.m.**

**California Board of Accountancy Meeting – Public Session**  
**Friday, September 24, 2021, beginning at 9:00 a.m.**

The California Board of Accountancy will hold a public meeting via a teleconference platform. Pursuant to the provisions of Governor Gavin Newsom's Executive Order [N-08-21](#), dated June 11, 2021 a physical meeting location is not being provided.

Committee and California Board of Accountancy meetings will commence at 9:00 a.m. or later. The order, start times, or both, of the committee meetings and the California Board of Accountancy meeting are subject to change without notice.

### **INSTRUCTIONS FOR PARTICIPATION:**

If joining the Thursday, September 23, 2021 meeting by computer:  
Event address for attendees: <https://dca-meetings.webex.com/dca-meetings/j.php?MTID=m33db6f337de0c10ec972c20c2e1335df>  
Event number: 146 893 8792  
Event password: CBA923 (222923 from phone)

If joining by audio conference (phone):  
+1-415-655-0001 (US Toll)  
Enter Access code: 146 893 8792

If joining the Friday, September 24, 2021 meeting by computer:  
<https://dca-meetings.webex.com/dca-meetings/j.php?MTID=mda1e3a303c919085659523bb00be3e1f>  
Event number: 146 727 5110  
Event password: CBA924 (222924 from phone)

If joining by audio conference (phone):  
+1-415-655-0001 (US Toll)  
Enter Access code: 146 727 5110

## CBA Meeting September 23-24, 2021

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Instructions on how to observe and participate in the meeting using the WebEx platform can be found on the California Board of Accountancy's [website](#).

Members of the public may, but are not obligated to, provide their names or personal information as a condition of observing or participating in the meeting. When signing into the WebEx platform, participants may be asked for their name and email address. Participants who choose not to provide their names will be required to provide a unique identifier, such as their initials or another alternative, so that the meeting moderator can identify individuals who wish to make a public comment. Participants who choose not to provide their email address may utilize a fictitious email address in the following sample format: [XXXXXX@mailinator.com](#).

Public comments will be limited to five minutes per person unless, in the discretion of the California Board of Accountancy President, circumstances require a shorter period. Members of the public will not be permitted to "yield" their allotted time to other members of the public to make comments.

Click [here](#) for information on how to interact and participate during a public meeting.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Rebecca Reed at (916) 561-1716, or email [rebecca.reed@cba.ca.gov](mailto:rebecca.reed@cba.ca.gov), or send a written request to the California Board of Accountancy at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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**CBA MISSION: To protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.**

## **CALIFORNIA BOARD OF ACCOUNTANCY COMMITTEE ON PROFESSIONAL CONDUCT**

### **TELECONFERENCE MEETING AGENDA**

**Thursday, September 23, 2021  
 9:00 a.m.**

#### **Important Notice to the Public**

All times indicated, other than those identified as “time certain,” are approximate and subject to change. **Action may be taken on any item on the agenda.** Agenda items may be discussed and action taken out of order at the discretion of the Committee on Professional Conduct Chair for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change. The meeting may be canceled without notice. For verification of the meeting, call (916) 263-3680 or access the California Board of Accountancy’s [website](http://www.cba.ca.gov).

**Call to Order, Roll Call, Establishment of Quorum, and  
 Opening Remarks (Luz Molina Lopez, Chair).**

<b><u>Agenda Item</u></b>	<b><u>CBA Item #</u></b>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the July 23, 2021 Committee on Professional Conduct Meeting.	XIV.C.
III. Discussion and Possible Action to Initiate a Rulemaking to Title 16, California Code of Regulation Section 41 – Firm Responsibilities and Section 50.1 – Client Notification, Regarding Accounting Firms Providing Attest Services With Ownership Comprised Solely of Certified Public Accountants Who Have Not Completed the Attest Experience Requirement ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XVI.A.2.
IV. Agenda Items for Next Meeting.	
Adjournment	

In accordance with the Bagley-Keene Open Meeting Act, all meetings of the California Board of Accountancy are open to the public. While the California Board of Accountancy intends to webcast this meeting, it may not be possible to webcast the entire open meeting due to limitations on resources or technical difficulties.

\*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the Committee on Professional Conduct prior to the Committee on Professional Conduct taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Committee on Professional Conduct, but the Committee on Professional Conduct Chair may, at his or her discretion, apportion available time among those who wish to speak. Individuals may appear before the Committee on Professional Conduct to discuss items not on the agenda; however, the Committee on Professional Conduct can neither discuss nor take official action on these items at the time of the same meeting (Government Code sections 11125, 11125.7(a)).

California Board of Accountancy members who are not members of the Committee on Professional Conduct may be attending the meeting. However, if a majority of members of the full board are present at the Committee on Professional Conduct meeting, members who are not Committee on Professional Conduct members may attend the meeting only as observers.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Rebecca Reed at (916) 561-1716, or email [rebecca.reed@cba.ca.gov](mailto:rebecca.reed@cba.ca.gov), or send a written request to the California Board of Accountancy at 2450 Venture Oaks Way, Ste. 300, Sacramento, CA 95833. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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## **CALIFORNIA BOARD OF ACCOUNTANCY ENFORCEMENT PROGRAM OVERSIGHT COMMITTEE**

### **TELECONFERENCE MEETING AGENDA**

**Thursday, September 23, 2021  
 10:00 a.m.**

#### **Important Notice to the Public**

All times indicated, other than those identified as “time certain,” are approximate and subject to change. **Action may be taken on any item on the agenda.** Agenda items may be discussed and action taken out of order at the discretion of the Enforcement Program Oversight Committee Chair for convenience, to accommodate speakers, or to maintain a quorum. Identified presenters are subject to change. The meeting may be canceled without notice. For verification of the meeting, call (916) 263-3680 or access the California Board of Accountancy’s [website](http://www.cba.ca.gov).

**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Karriann Farrell Hinds, Esq., Chair).**

<b><u>Agenda Item</u></b>	<b><u>CBA Item #</u></b>
I. Public Comments for Items not on the Agenda.*	
II. Approve Minutes of the July 23, 2021 Enforcement Program Oversight Committee Meeting.	XIV.D.
III. Discussion and Possible Action to Approve a Legislative Proposal to Amend Business and Professions Code Section 5070.1 to Update Language Related to the Denial of a Retired Status License Application ( <b>Dominic Franzella, Chief, Enforcement Division</b> ).	XVI.B.2.
IV. Agenda Items for Next Meeting.	
Adjournment.	

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\*Government Code section 11125.7 provides the opportunity for the public to address each agenda item during discussion or consideration by the Enforcement Program Oversight Committee prior to the Enforcement Program Oversight Committee taking any action on said item. Members of the public will be provided appropriate opportunities to comment on any issue before the Enforcement Program Oversight Committee. Individuals may appear before the Enforcement Program Oversight Committee to discuss items not on the agenda; however, the Enforcement Program Oversight Committee can take no official action on these items at the time of the same meeting. (Government Code section 11125.7(a))

California Board of Accountancy members who are not members of the Enforcement Program Oversight Committee may be attending the meeting. However, if a majority of members of the full board are present at the Enforcement Program Oversight Committee meeting, members who are not Enforcement Program Oversight Committee members may attend the meeting only as observers.

The meeting is accessible to individuals who are physically disabled. A person who needs a disability-related accommodation or modification in order to participate in the meeting may make a request by contacting Rebecca Reed at (916) 561-1716, or email [rebecca.reed@cba.ca.gov](mailto:rebecca.reed@cba.ca.gov), or send a written request to the California Board of Accountancy Office at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. Providing your request at least five (5) business days before the meeting will help to ensure availability of the requested accommodation.



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**DEPARTMENT OF CONSUMER AFFAIRS  
CALIFORNIA BOARD OF ACCOUNTANCY**

**TELECONFERENCE MEETING AGENDA**

**Thursday, September 23, 2021  
10:45 a.m. – 5:00 p.m.**

**Friday, September 24, 2021  
9:00 a.m. until Adjournment**

**Important Notice to the Public**

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Thursday,  
September 23,  
2021

**Call to Order, Roll Call, Establishment of Quorum, and Opening Remarks (Nancy J. Corrigan, CPA, President).**

**Agenda Item.**

**10:45 a.m. –  
10:55 a.m.**

I. Public Comments for Items Not on the Agenda.

**10:55 a.m. –  
12:00 p.m.**

II. Report of the President.

A. Resolution for Retired California Board of Accountancy Member, George Famalett, CPA.

B. Discussion of Process for Annual Officer Elections.

C. Discussion of Process for Annual Executive Officer Evaluation.

**Agenda Item.**

- D. California Board of Accountancy 2021 Legislative Tracking Chart (**Patrick Ibarra, Information Officer**).
- E. Discussion Regarding Legislative Items Staff Present for California Board of Accountancy Consideration (**Deanne Pearce, Assistant Executive Officer**).
- F. Presentation Regarding the Implementation of Statutes (**Deanne Pearce, Assistant Executive Officer**).
- G. Presentation Regarding Pending Rulemaking Packages (**Deanne Pearce, Assistant Executive Officer**).
- H. Department of Consumer Affairs Director's Report on Departmental Activities (**Department of Consumer Affairs Representative, Office of Board and Bureau Services**).

**12:00 p.m. –  
12:15 p.m.**

- III. Report of the Vice-President (**Michael M. Savoy, CPA, Vice-President**).
  - A. Recommendations for Appointment(s)/Reappointment(s) to the Enforcement Advisory Committee.
  - B. Recommendations for Appointment(s)/Reappointment(s) to the Qualifications Committee.
  - C. Recommendations for Appointment(s)/Reappointment(s) to the Peer Review Oversight Committee.

**12:15 p.m. –  
12:30 p.m.**

- IV. Report of the Secretary/Treasurer (**Mark J. Silverman, Esq., Secretary/Treasurer**).
  - A. Discussion of the Fiscal Year 2020-21 Fiscal Month 12 Financial Report.

**12:30 p.m. –  
1:30 p.m.**

Lunch

**1:30 p.m.  
Time-Certain**

- V. Petition Hearings.
  - A. Jyothi Narayan, CPA 134193 – Petition for Termination of Probation and Reduction of Penalty.



**Agenda Item.**

- VI. Closed Session: Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy will Convene into Closed Session to Deliberate on the Petition.

Afternoon Break

**3:30 p.m. –  
5:00 p.m.**

- VII. Closed Session: Pursuant to Government Code Section 11126(e), the California Board of Accountancy Will Convene into Closed Session to Receive Advice From Legal Counsel on Litigation.
- A. *Sam Walker and Sam Walker CPA, Inc. v. Department of Consumer Affairs, California Board of Accountancy, and the Office of Administrative Hearings*, Los Angeles County Superior Court, Case No. BS171533.
- B. *Lanfeng Zhao and ELZ Accountancy Corporation v. California Board of Accountancy*, Los Angeles Superior Court, Case No. 18STCP02951.
- C. *Michael D. Robinson v. California Board of Accountancy*, San Francisco County Superior Court, Case No. CPF-19-516602.

- VIII. Closed Session: Pursuant to Government Code Section 11126(c)(3), the California Board of Accountancy Will Convene into Closed Session to Deliberate on Enforcement Matters.

Recess Until September 24, 2021.

Friday,  
September 24,  
2021

**9:00 a.m. –  
9:40 a.m.**

Call to Order, Roll Call, and Establishment of a Quorum  
**(Nancy J. Corrigan, CPA, President).**

- IX. Report of the Executive Officer (**Patti Bowers, Executive Officer**).
- A. Update Regarding California Board of Accountancy's Administration Division (**Deanne Pearce, Assistant Executive Officer**).
- B. Presentation of the California Board of Accountancy Annual Report (**Deanne Pearce, Assistant Executive Officer**).
- C. Update on the California Board of Accountancy's Communications and Outreach (**Patrick Ibarra, Information and Planning Officer**).
- X. Report on the Enforcement Advisory Committee, Qualifications Committee, and Peer Review Oversight Committee.

**9:40 a.m. –  
10:00 a.m.**

**Agenda Item.**

A. Enforcement Advisory Committee (**Doug Aguilera, CPA, Chair**).

There is no report on this agenda item.

B. Qualifications Committee (**Nasi Raissian, CPA, Chair**).

1. Report of the July 28, 2021 Qualifications Committee Meeting.

2. Approval of the 2022 Qualifications Committee Meeting Dates.

C. Peer Review Oversight Committee (**Jeffrey De Lyser, CPA, Chair**).

There is no report on this agenda item.

**10:00 a.m. –  
10:15 a.m.**

XI. Regulations.

A. Discussion and Possible Action to Amend Title 16, California Code of Regulations Section 70 – Fees (**Deanne Pearce, Assistant Executive Officer**).

**10:15 a.m. –  
10:30 a.m.  
10:30 a.m. –  
10:50 a.m.**

Morning Break

XII. Report of the Enforcement Chief (**Dominic Franzella, Chief, Enforcement Division**).

A. Enforcement Activity Report.

**10:50 a.m. –  
11:05 a.m.**

XIII. Report of the Licensing Chief (**Michelle Center, Chief, Licensing Division**).

A. Licensing Activity Report.

**11:05 a.m. –  
11:15 a.m.**

XIV. Meeting Minutes (**Nancy J. Corrigan, CPA, President**).

A. Adoption of the Minutes of the May 13-14, 2021 California Board of Accountancy Meeting.

B. Adoption of the Minutes of the July 22-23, 2021 California Board of Accountancy Meeting.

C. Acceptance of the Minutes of the July 23, 2021 Committee on Professional Conduct Meeting.

D. Acceptance of the Minutes of the July 23, 2021 Enforcement Program Oversight Committee Meeting.

**Agenda Item.**

**11:15 a.m. –  
11:35 a.m.**

**XV. Other Business.**

**A. American Institute of Certified Public Accountants.**

1. Report on Meetings of the American Institute of Certified Public Accountants Attended by a California Board of Accountancy Representative.

a. State Board Committee (**Katrina L. Salazar, CPA**).

**B. National Association of State Boards of Accountancy.**

1. Report of the National Association of State Boards of Accountancy Pacific Regional Director (**Katrina L. Salazar, CPA**).
2. Report on Activities of Meetings of the National Association of State Boards of Accountancy Attended by a California Board of Accountancy Member or Staff.

a. Continuing Professional Education Committee (**Nancy J. Corrigan, CPA, President**).

b. Relations With Member Boards Committee (**Katrina L. Salazar, CPA, Chair**).

c. Strategic Planning Task Force (**Patti Bowers, Executive Officer**).

**11:35 a.m. –  
12:20 p.m.**

**XVI. Report on the Committee on Professional Conduct, Legislative Committee, and Enforcement Program Oversight Committee.**

**A. Committee on Professional Conduct (**Luz Molina Lopez, Committee Chair**).**

1. Report of the September 23, 2021 Committee on Professional Conduct Meeting.
2. Discussion and Possible Action to Initiate a Rulemaking to Title 16, California Code of Regulation Section 41 – Firm Responsibilities and Section 50.1 – Client Notification, Regarding Accounting Firms Providing Attest Services With Ownership Comprised Solely of Certified Public Accountants Who Have Not Completed the Attest Experience Requirement.

**Agenda Item.**

**B. Enforcement Program Oversight Committee  
(Karriann Farrell Hinds, Esq., Committee Chair).**

1. Report of the September 23, 2021 Enforcement Program Oversight Committee Meeting.
2. Discussion and Possible Action to Approve a Legislative Proposal to Amend Business and Professions Code Section 5070.1 to Update Language Related to the Denial of a Retired Status License Application.

**12:20 p.m. – XVII. Closing Business (Nancy J. Corrigan, CPA, President).  
12:30 p.m.**

**A. Agenda Items for Future California Board of Accountancy Meetings.**

**Adjournment.**

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